

RECORDATION NO. 27518 FILED

JUN 04 '08 -2 00 PM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

June 4, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of June 4, 2008, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: AIG Rail Services, Inc.
 300 South Riverside Plaza
 Suite 2100
 Chicago, IL 60606

[Lessee: CSX Transportation, Inc.
 100 N Charles St
 Baltimore, MD 21201]

Anne K. Quinlan, Esquire
June 4, 2008
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A description of the railroad equipment covered by the enclosed document is:

86 gondola railcars within the series WPSX 101 - WPSX 210 as more particularly set forth in the attachment to the document.

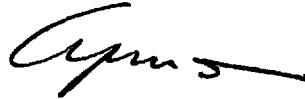
A short summary of the document to appear in the index is:

Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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**MEMORANDUM OF
LEASE AGREEMENT**

SURFACE TRANSPORTATION BOARD

Memorandum of Lease Agreement dated as of June 4, 2008 by AIG Rail Services, Inc., a Delaware corporation (the "Lessor").

W I T N E S S E T H:

Lessor and CSX Transportation, Inc., a Virginia corporation (the "Lessee") are parties to that certain Master Railcar Lease dated as of June 2, 2008, whereby Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from Lessor certain railcars as listed on each Schedule incorporated therein.

Lessor and Lessee have executed Schedule No. 1 to Master Railcar Lease dated June 4, 2008, whereby Lessor has agreed to lease to Lessee and the Lessee has agreed to lease from Lessor certain railcars as identified on Exhibit A hereto.

[Signature Page Follows]

[Memorandum of Lease Agreement]

IN WITNESS WHEREOF, the undersigned has caused this memorandum to be duly executed by its officer duly authorized as of the date hereof.

AIG RAIL SERVICES, INC.

By: Jeffrey L. Wilkinson
Name: Jeffrey L. Wilkinson
Title: Vice President

Executed on this 20th day of May, 2008

[Memorandum of Lease Agreement]

STATE OF TEXAS)
) SS:
COUNTY OF COLLIN)

On this, the 30th day of May, 2008, before a Notary Public in and for said County and State, personally appeared Jeffrey L. Wilkison, who being by me duly sworn, says that he is the Vice President of AIG RAIL SERVICES, INC., that said instrument was signed on May 30, 2008 on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



Michelle Bruins
Name:
Notary Public

My Commission Expires: 9-15-2010
Residing in Plano, TX

EXHIBIT A

Eighty-Six (86) rotary coupled steel gondola "coalveyors" with 4240 cubic capacity built by ACF Industries in 1981, AAR car type code J312 and bearing the following road marks and numbers:

WPSX101	WPSX158	WPSX205
WPSX102	WPSX159	WPSX206
WPSX103	WPSX160	WPSX207
WPSX104	WPSX161	WPSX208
WPSX105	WPSX162	WPSX209
WPSX106	WPSX163	WPSX210
WPSX108	WPSX164	
WPSX109	WPSX165	
WPSX110	WPSX166	
WPSX111	WPSX167	
WPSX114	WPSX168	
WPSX115	WPSX169	
WPSX116	WPSX171	
WPSX118	WPSX172	
WPSX120	WPSX173	
WPSX122	WPSX174	
WPSX123	WPSX175	
WPSX124	WPSX176	
WPSX127	WPSX177	
WPSX129	WPSX178	
WPSX130	WPSX180	
WPSX132	WPSX181	
WPSX133	WPSX182	
WPSX134	WPSX183	
WPSX136	WPSX184	
WPSX138	WPSX185	
WPSX139	WPSX186	
WPSX141	WPSX187	
WPSX142	WPSX188	
WPSX143	WPSX190	
WPSX144	WPSX192	
WPSX145	WPSX193	
WPSX146	WPSX194	
WPSX148	WPSX195	
WPSX150	WPSX196	
WPSX151	WPSX197	
WPSX152	WPSX199	
WPSX153	WPSX201	
WPSX154	WPSX202	
WPSX157	WPSX203	

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

6/4/08



Robert W. Alvord